

REPORT TO: Executive Board

DATE: 20 September 2018

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: 2018/19 Quarter 1 Spending

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the Council's overall revenue and capital spending position as at 30 June 2018.

2.0 RECOMMENDED: That

- 1) All spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors take appropriate action to contain overall spending within their total operational budget by year-end; and**
- 3) Executive Board be asked to recommend Council to approve the revised capital programme as set out in Appendix 2.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30 June 2018, along with individual statements for each Department. In overall terms revenue expenditure is £1.109m above the budget profile.
- 3.2 Given the overall variance position and continuing budget pressures, it is essential that Directorates restrict and question any non-essential spend over the remainder of the financial year. It is proposed that for those Departments experiencing net overspends to date, Strategic Directors report back to Management Team with proposed action plans of how they intend to bring spend back in line with budget.
- 3.3 Based on current spend patterns, projections show the Council will have a year-end outturn overspend position of approximately £5.140m, if no corrective action is taken. As at 31 March 2018 the Council's General Fund balance was £5.004m. Unless the projected overspend is reduced and net spending brought back into line with budget as far as possible, the general reserve will be fully consumed and impact negatively on the financial sustainability of the Council

- 3.4 There are a number of departments where net spend for the quarter exceeds the budgeted profile, with four having negative variances of over £100k. The main budget pressure continues to be within the Children & Families Department, despite additional budget growth of £3m being allocated to the Department at the start of the current financial year. Further detail is given in the report to the issues creating the continuing overspend position.
- 3.5 Total spending on employees is £0.064m below budget profile at the end of the quarter. This is a very marginal position compared to the budget allocation to date of £16.080m for employee costs. Casual staffing costs are exceeding available budget and in some areas there is increased spend on overtime costs.
- 3.6 Included within the employee's budget is a staff turnover saving target of 3.0% which reflects the saving made between a member of staff leaving a post and the post being filled. The target for the quarter has been achieved in all Departments with the exception of Children & Families, Community & Environment, Economy, Enterprise & Property, Policy People Performance & Efficiency and Education Inclusion & Provision.
- 3.7 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

As at 30 June 2018 the Department's net spend is exceeding the profiled budget by £0.918m.

Employee costs for the year to date are £0.027m above the budgeted profile. There has been a significant increase in the cost of agency staff and overtime costs have also increased from this point last year. Included within employee budget is an efficiency saving of £0.1m which has yet to be identified, therefore this will continue to be a pressure on the budget until the means of achieving the saving is identified. The delay in the re-opening of Edinburgh Road has helped to partly mitigate the overspend in employee costs, but is offset by additional spend on residential placements.

Spend on out of borough residential placements for the year to date is £1.007m, which is £0.467m higher than the profiled budget. In quarter 1 three new children entered the service with annual costs of £0.439m with an additional child moving from a fostering placement to a residential placement at an additional annual cost of £0.051m. Extensive work has been undertaken to reduce costs of residential packages which has had a positive impact, but it is still forecast that spend in this area will be £1.859m above budget by year-end.

Out of borough fostering costs continue to be a significant pressure with costs at 30 June 2018 exceeding budget by

£0.326m. Over the past quarter a sibling group of 3 children entered the service at a total annual cost of £0.104m and one child entered the service at an annual cost of £0.035m. The lack of in-borough foster carers continues to place pressure on the budget and it is forecast by year-end that the overspend in this area will be £1.306m. This will be offset by a saving on the budget for in-house foster carer payments.

Payments for special guardianship orders for the past quarter total £0.366m, which is £0.086m above the budget profile. Unless the number of orders reduce, it is forecast this area will be £0.344m overspent at year end.

Net spend on the early years settings at Warrington Road and Ditton continues to be a concern. Chargeable income at these settings is not fully recovering the cost of operations and it is forecast net spend as at 31 March 2019 will be £0.301 over the profiled budget level.

At this stage it is forecast the year-end overspend position for the Department will be £3.725m, despite the Council having allocated an additional £3m of growth to the budget for the current year.

(ii) **Community & Environment Department:-**

As at 30 June 2018 the Department's net spend is exceeding the profiled budget by £0.380m.

Employee spending is over the budget profile due to not meeting the staff turnover saving target of £0.121m for the quarter. In addition, spending on casuals is exceeding budget by £0.069m and there are agency staffing costs of £0.039m. Based on current staff usage it is forecast the overspend position as at year end could approach £0.4m.

In setting the 2018/19 budget some income targets were reduced to reflect the issues in achieving set targets. Despite this, there continue to be pressures in meeting budget income levels. The main areas where the Department is struggling to achieve income targets is leisure centre classes, catering, event income, sponsorship income and architect fees within the Open Spaces Division.

The School Meal Service is also struggling to meet income levels due to a reduction in the amount of Government grant received, due to reduced free school meal numbers. In addition, one school has withdrawn from the Service this year to take up a contract with an external provider.

Based on demand and current income levels, unless action is taken to improve the position, it is forecast that the Department's net spend for the year will be £1.671m over budget.

(iii) **Complex Care Pool Budget:-**

As at 30 June 2018 the net spend for the Complex Care Pooled Budget is over the profiled budget by £0.397m, with the liability share for the Council being calculated at £0.247m

Health and Social Care spending within the Pool is currently exceeding the profiled budget by £0.350m. This budget is a mix of residential, domiciliary and direct payment services and combines both continuing health care and Council funded packages. Detail of the Complex Care Pooled Budget is included in Appendix 2.

Based on current demand it is forecast the Pool will be overspent by £1.800m at year end with the Council's share of the liability being £1.116m. Last year a Financial Recovery Action Plan was instigated and a Working Group established to identify ways of mitigating the budget pressures. The Working Group is continuing to look at ways of reducing spend whilst ensuring the needs of clients continue to be met.

(iv) **Education, Inclusion & Provision:-**

As at 30 June 2018 the Department's net spend is exceeding the profiled budget by £0.161m.

There continues to be a large demand to provide special education needs pupils with transport to and from school settings. As at 30 June 2018 spend against this service reached £0.324m against a profiled budget of £0.199m. Efforts are being made to try and identify efficiencies within the service where possible and in October 2018 a tendering of the service will start which could potentially result in a reduction in costs.

The Department is struggling to achieve income levels in terms of providing places within SEN schools to other authorities. This is due to lack of available places and it is currently forecast there will be a shortfall of £0.256m against the annual income target.

Based on current demand and income levels it is forecast the Department's net spend at year end will be £0.644m above the available budget.

(v) **Corporate & Democracy:-**

As at 30 June 2018 the net spend is under the profiled budget by £0.501m.

There are a number of factors which have contributed towards the underspend to date position, including the one off receipt of £0.132m reflecting the 2017/18 gain from the business rates shared pool arrangement with Warrington and St Helens Councils.

The level of interest receivable on investments is £0.153m greater than was forecast at the start of the year. This is as a result of financial institutions offering greater levels of return on investments

and the level of cash balances being held by the Council being greater than forecast.

- 3.8 The council tax collection rate for the first quarter of 28.06% is marginally lower (0.19%) than at this stage last year. However, the collection rate for business rates of 30.34% is up by 0.75% from last year. The forecast retained element of business rates is lower than the estimate used when setting the 2018/19 budget. However, forecasting retained business rates through to the end of the financial year remains difficult due to the number of appeals outstanding with the Valuation Office Agency and the process of appealing against rateable values from the 2017 valuation exercise. This will continue to be closely monitored during the financial year and forecasts changed accordingly.

Capital Spending

- 3.9 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. These are reflected in the capital programme presented in Appendix 3. The schemes which have been revised within the Programme are as follows;

1. Stadium – Karalius Suite Reconfiguration
2. Open Spaces Schemes
3. Runcorn Hill Park
4. Peelhouse Lane Cemetery
5. Pheonix Park
6. Victoria Park Glass House
7. Widnes & Runcorn Cemeteries
8. Widnes Waterfront
9. Widnes Market Refurbishment
10. Equality Act Improvement Works
11. Risk Management
12. Bridge & Highway Maintenance
13. Street Lighting Upgrades
14. STEPS Programme
15. Silver Jubilee Bridge – Major Maintenance
16. Ditton Loops
17. KRN – Earle Road Gyratory
18. Vine Street Reconfiguration
19. Disabled Facilities Grant
20. Capital Repairs – Schools
21. School Access Initiative
22. Basic Need Projects
23. Bridge School Vocational Centre
24. Simms Cross remodelling
25. Ashley School – remodelling 6th Form
26. SEND Capital allocation

Capital spending at 30 June 2018 totalled £3.8m, which is 98% of the planned spending of £3.9m at this stage. This represents 9.9% of the total Capital Programme of £38.2m (which assumes a 20% slippage between years).

Balance Sheet

- 3.10 The Council's Balance Sheet is monitored regularly in accordance with the Reserves and Balances Strategy which forms part of the Medium Term Financial Strategy. The key reserves and balances have been reviewed and are considered prudent and appropriate at this stage in the financial year and within the current financial climate.

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 5.1 There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

6.0 RISK ANALYSIS

- 6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.
- 6.2 In preparing the 2018/19 budget, a register of significant financial risks was prepared which has been updated as at 30 June 2018.

7.0 EQUALITY AND DIVERSITY ISSUES

- 7.1 None.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

- 8.1 There are no background papers under the meaning of the Act.

APPENDIX 1

Summary of Revenue Spending to 30 June 2018

Directorate / Department	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
Community & Environment	21,113	5,800	6,180	(380)
Economy, Enterprise & Property	1,829	1,252	1,284	(32)
Finance	4,028	-713	-769	56
ICT & Support Services	270	-155	-110	(45)
Legal & Democratic Services	617	174	157	17
Planning & Transportation	7,239	1,215	1,125	90
Policy, People, Performance & Efficiency	0	-348	-324	(24)
Enterprise, Community & Resources	35,096	7,225	7,543	(318)
Adult Social Care	18,293	4,075	4,022	53
Children & Families	23,317	4,896	5,814	(918)
Complex Care Pool Budget	24,987	5,624	5,871	(247)
Education, Inclusion & Provision	7,653	4,037	4,198	(161)
Public Health & Public Protection	832	152	141	11
People	75,082	18,784	20,046	(1,262)
Corporate & Democracy	-955	-721	-1,222	501
Mersey Gateway	0	-27,791	-27,791	0
Net Total	109,223	-2,503	-1,424	(1,079)

Community & Environment

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	13,887	3,467	3,574	(107)
Other Premises	2,016	763	771	(8)
Supplies & Services	1,508	363	364	(1)
Book Fund	160	48	43	5
Hired & Contracted Services	1,002	152	172	(20)
Food Provisions	512	106	115	(9)
School Meals Food	1,980	403	406	(3)
Transport	55	23	20	3
Other Agency Costs	381	141	136	5
Waste Disposal Contracts	5,900	1,550	1,550	0
Grants To Voluntary Organisations	67	14	2	12
Grant To Norton Priory	172	86	87	(1)
Rolling Projects	0	6	6	0
Capital Financing	88	11	11	0
Total Expenditure	27,728	7,133	7,257	(124)
<u>Income</u>				
Sales Income	-2,056	-499	-460	(39)
School Meals Sales	-2,368	-446	-437	(9)
Fees & Charges Income	-6,153	-1,780	-1,639	(141)
Rents Income	-225	-86	-72	(14)
Government Grant Income	-1,198	-53	-2	(51)
Reimbursements & Other Grant Income	-671	-99	-97	(2)
Schools SLA Income	-76	-76	-76	0
Internal Fees Income	-171	-43	-35	(8)
School Meals Other Income	-1,526	-7	-10	3
Capital Salaries	-123	0	0	0
Rolling Projects Income	0	-40	-45	5
Transfers From Reserves	-11	-11	-11	0
Total Income	-14,578	-3,140	-2,884	(256)
Net Operational Expenditure	13,150	3,993	4,373	(380)
<u>Recharges</u>				
Premises Support	1,558	389	389	0
Transport Recharges	3,069	663	663	0
Departmental Support Services	9	0	0	0
Central Support Services	3,655	978	978	0
Asset Charges	93	0	0	0
HBC Support Costs Income	-421	-223	-223	0
Net Total Recharges	7,963	1,807	1,807	0
Net Department Expenditure	21,113	5,800	6,180	(380)

Economy, Enterprise & Property

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	4,881	1,194	1,213	(19)
Repairs & Maintenance	2,214	607	607	0
Premises	51	9	9	0
Energy & Water Costs	668	151	149	2
NNDR	536	536	538	(2)
Rents	346	120	120	0
Economic Regeneration Activities	37	2	2	0
Supplies & Services	1,822	554	554	0
Grants To Voluntary Organisations	20	5	5	0
Agency Related	19	0	0	0
Capital Financing	74	74	74	0
Total Expenditure	10,668	3,252	3,271	(19)
<u>Income</u>				
Fees & Charges Income	-307	-21	-22	1
Rent – Markets	-786	-190	-188	(2)
Rent – Investment Properties	-133	-33	-33	0
Rent – Commercial Properties	-996	-67	-71	4
Government Grant Income	-2,267	-319	-319	0
Reimbursements & Other Grant Income	-70	-18	-18	0
Schools SLA Income	-504	-467	-451	(16)
Capital Salaries	-100	-12	-12	0
Transfers From Reserves	-952	-224	-224	0
Total Income	-6,115	-1,351	-1,338	(13)
Net Operational Expenditure	4,553	1,901	1,933	(32)
<u>Recharges</u>				
Premises Support	1,965	491	491	0
Transport	26	5	5	0
Asset Charges	4	0	0	0
Central Support Services	2,121	565	565	0
Accommodation Income	-2,396	-599	-599	0
Repairs & Maintenance Income	-2,402	-601	-601	0
Central Support Income	-2,042	-510	-510	0
Net Total Recharges	2,724	-649	-649	0
Net Department Expenditure	1,829	1,252	1,284	(32)

Finance

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,488	1,303	1,293	10
Supplies & Services	353	122	105	17
Insurance	1,071	511	502	9
Rent Allowances	50,200	8,204	8,204	0
Non HRA Rent Rebates	65	13	13	0
Discretionary Social Fund	154	18	18	0
Discretionary Housing Pyts	387	66	66	0
Concessionary Travel	2,175	0	0	0
LCR Levy	2,241	2,241	2,241	0
Total Expenditure	62,134	12,478	12,442	36
<u>Income</u>				
Clerical Error Recovery	-400	-19	-19	0
Rent Allowances	-49,800	-8,793	-8,793	0
Other fees & Charges	-210	-52	-57	5
Non HRA Rent Rebate	-65	-7	-7	0
New Burdens Grant	-61	-61	-77	16
Dedicated Schools Grant	-96	0	0	0
Discretionary Hsg Payment Grant	-387	0	0	0
Hsg Benefit Admin Grant	-510	-92	-83	(9)
Universal Credits	-130	0	0	0
Council Tax Admin Grant	-211	-211	-211	0
Council Tax Liability Order	-411	-247	-271	24
Business Rates Admin Grant	-165	0	0	0
Schools SLAs	-858	-858	-851	(7)
LCR Reimbursement	-2,241	-2,241	2,241	0
Reimbursements & Other Grants	-183	-46	-37	(9)
Transfer from Reserves	-101	0	0	0
Total Income	-55,829	-12,627	-12,647	20
Net Operational Expenditure	6,305	-149	-205	56
<u>Recharges</u>				
Premises Support	8	2	2	0
Central Recharges	2,356	589	589	0
Central Recharge Income	-4,641	-1,155	-1,155	0
Net Total Recharges	-2,277	-564	-564	0
Net Department Expenditure	4,028	-713	-769	56

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	6,766	1,691	1,738	(47)
Supplies & Services	769	217	190	27
Capital Financing	1,607	19	44	(25)
Computer Repairs & Software	934	584	568	16
Communication Costs	385	45	66	(21)
Transfer from Reserves	15	0	0	0
Total Expenditure	10,476	2,556	2,606	(50)
<u>Income</u>				
Fees & Charges	-841	-15	-24	9
Schools SLA Income	-522	-481	-479	(2)
Reimbursements & Other Grant Income	-15	-8	-6	(2)
Total Income	-1,378	-504	-509	5
Net Operational Expenditure	9,098	2,052	2,097	45
<u>Recharges</u>				
Premises Support Recharges	605	151	151	0
Transport Recharges	8	2	2	0
Central Support Recharges	1,063	266	266	0
Support Services Income	-10,504	-2,626	-2,626	0
Net Total Recharges	-8,828	-2,207	-2,207	0
Net Department Expenditure	270	-155	-110	(45)

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,746	467	465	2
Supplies & Services	290	112	106	6
Civic Catering & Functions	56	14	10	4
Legal Expenses	223	42	37	5
Total Expenditure	2,315	635	618	17
<u>Income</u>				
Land Charges	-78	-19	-19	0
School SLAs	-79	-79	-79	0
Licence Income	-245	-44	-44	0
Fees & Charges Income	-55	-9	-9	0
Total Income	-457	-151	-151	0
Net Operational Expenditure	1,858	484	467	17
<u>Recharges</u>				
Premises Support	155	39	39	0
Central Support Recharges	346	87	87	0
Support Recharges Income	-1,742	-436	-436	0
Net Total Recharges	-1,241	-310	-310	-0
Net Department Expenditure	617	174	157	17

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,510	1,090	1,068	22
Other Premises	168	65	52	13
Contracted Services	209	10	16	(6)
Supplies & Services	157	24	15	9
Street Lighting	1,718	222	221	1
Highways Maintenance	2,446	272	278	(6)
Fleet Transport	1,413	204	201	3
Lease Car Contracts	1	0	3	(3)
Bus Support	649	118	118	0
Finance Charges	145	18	0	18
Contribution to Reserves	872	0	0	0
Grants to Vol. Organisations	61	29	29	0
LCR Levy	882	882	882	0
NRA Levy	64	64	64	0
Total Expenditure	13,295	2,998	2,947	51
<u>Income</u>				
Sales	-351	-75	-68	(7)
Planning Fees	-526	-148	-138	(10)
Building Control Fees	-209	-34	-24	(10)
Other Fees & Charges	-646	-168	-184	16
Rent	-8	-2	0	(2)
Grants & Reimbursements	-195	-105	-111	6
Government Grant Income	-126	-6	-6	0
Efficiency Savings	-68	0	0	0
Schools SLAs	-43	-43	-44	1
Capital Salaries	-317	0	0	0
LCR Levy Reimbursement	-882	-882	-882	0
Transfers from Reserves	-606	0	0	0
Total Income	-3,977	-1,463	-1,457	(6)
Net Operational Expenditure	9,318	1,535	1,490	45
<u>Recharges</u>				
Premises Recharges	642	161	161	0
Transport Recharges	771	182	182	0
Asset Charges	539	0	0	0
Central Recharges	1,732	433	433	0
Transport Recharge Income	-4,896	-897	-942	45
Central Recharge Income	-867	-199	-199	0
Net Total Recharges	-2,079	-320	-365	45
Net Department Expenditure	7,239	1,215	1,125	90

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance to Date (Overspend) £'000
<u>Expenditure</u>				
Employees	1,857	416	451	(35)
Employees Training	133	36	36	0
Supplies & Services	140	34	26	8
Apprenticeship Levy	300	3	3	0
Total Expenditure	2,430	489	516	(27)
<u>Income</u>				
Fees & Charges	-93	0	-3	3
Schools SLAs	-426	-384	-384	0
Transfer from Reserves	-98	0	0	0
Total Income	-617	-384	-387	3
Net Operational Expenditure	-1813	105	129	(24)
<u>Recharges</u>				
Premises Support	12	3	3	0
Central Support Recharges	-1,042	-260	-260	0
Support recharges Income	-783	-196	-196	0
Net Total Recharges	-1813	-453	-453	0
Net Department Expenditure	0	-348	-324	(24)

Adult Social Care

	Annual Budget	Budget To Date	Actual Spend	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	14,293	3,555	3,500	55
Other Premises	329	107	116	(9)
Supplies & Services	1,545	279	271	8
Aids & Adaptations	113	28	25	3
Transport	201	48	45	3
Food Provision	206	51	48	3
Contracts & SLAs	528	185	189	(4)
Emergency Duty Team	95	1	1	0
Other Agency	635	93	103	(10)
Payments To Providers	1,443	332	327	5
Total Expenditure	19,388	4,679	4,625	54
<u>Income</u>				
Sales & Rents Income	-281	-62	-62	0
Fees & Charges	-665	-167	-170	3
Reimbursements & Grant Income	-1,161	-63	-57	(6)
Transfer From Reserves	-800	0	0	0
Capitalised Salaries	-111	-28	-28	0
Government Grant Income	-1,161	-631	-633	2
Total Income	-4,179	-951	-950	(1)
Net Operational Expenditure	15,209	3,728	3,675	53
<u>Recharges</u>				
Premises Support	610	153	153	0
Asset Charges	50	0	0	0
Central Support Services	3,027	732	732	0
Internal Recharge Income	-1,274	-553	-553	0
Transport Recharges	671	15	15	0
Net Total Recharges	3,084	347	347	0
Net Department Expenditure	18,293	4,075	4,022	53

Children & Families

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	9,359	2,240	2,267	(27)
Premises	277	70	68	2
Supplies and Services	1,055	168	170	(2)
Transport	112	21	29	(8)
Direct Payments/Individual Budgets	598	166	173	(7)
Commissioned Services	247	69	69	0
Out of Borough Residential Placements	4,352	540	1,007	(467)
Out of Borough Adoption	82	0	0	0
Out of Borough Fostering	1,379	254	580	(326)
In House Adoption	215	22	53	(31)
Special Guardianship	1,119	280	366	(86)
In House Foster Carer Payments	2,027	443	310	133
Care Leavers	144	48	69	(21)
Family Support	53	10	29	(19)
Emergency Duty Team	100	0	0	0
Contracted Services	4	1	0	1
Early Years	60	10	72	(62)
Total Expenditure	21,183	4,342	5,262	(920)
<u>Income</u>				
Fees and Charges	-16	-4	-6	2
Sales Income	-42	-16	-16	0
Rents	-80	0	0	0
Dedicated Schools Grant	-48	-12	-12	0
Reimbursements & Other Grant Income	-386	-35	-35	0
Government Grants	-36	-36	-36	0
Transfer from Reserves	-36	-36	-36	0
Total Income	-644	-139	-141	2
Net Operational Expenditure	20,539	4,203	5,121	(918)
<u>Recharges</u>				
Premises Support	140	42	42	0
Transport Support	29	7	7	0
Central Support Service Costs	2,609	644	644	0
Net Total Recharges	2,778	693	693	0
Net Department Expenditure	23,317	4,896	5,814	(918)

Complex Care Pool Budget

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Intermediate Care Services	5,167	1,034	912	122
End of Life	200	42	37	5
Sub-Acute	1,728	368	375	(7)
Urgent Care Centres	615	0	0	0
Joint Equipment Store	613	31	64	(33)
CCG Contracts & SLA's	1,219	232	215	17
Intermediate Care Beds	599	150	150	0
BCF Schemes	1,729	432	432	0
Carers Breaks	440	126	102	24
Madeline McKenna Home	527	126	128	(2)
Millbrow Home	1,329	370	529	(159)
IBCF unallocated	1,006	0	0	0
BCF unallocated	994	0	0	0
Adult Health & Social Care Services:				
Residential & Nursing Care	19,850	3,278	3,302	(24)
Domiciliary & Supported Living	14,118	2,407	2,126	281
Direct Payments	7,671	2,292	2,728	(436)
Day Care	420	57	67	(10)
Total Expenditure	58,225	10,945	11,167	(222)
<u>Income</u>				
Residential & Nursing Income	-5,944	-969	-948	(21)
Domiciliary Income	-1,914	-375	-227	(148)
Direct Payments Income	-469	-79	-87	8
BCF	-9,844	-1,647	-1,647	0
CCG Contribution to Pool	-13,631	-2,161	-2,161	0
ILF	-677	0	0	0
Income from other CCG's	-113	0	0	0
Madeline McKenna fees	-279	-44	-29	(15)
Millbrow fees	-307	-31	-32	1
Falls Income	-60	-15	-15	0
Total Income	-33,238	-5,321	-5,146	(175)
Net Department Expenditure	24,987	5,674	6,021	(397)
Liability as per Joint Working Agreement (HCCG share - 38%)	0	0	-150	150
Adjusted Net Dept. Expenditure	24,987	5,624	5,871	(247)

Education, Inclusion & Provision

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,079	1,445	1,467	(22)
Premises	34	7	6	1
Supplies & Services	2,357	570	545	25
Transport	5	10	9	1
Schools Transport	949	199	324	(125)
Commissioned Services	2,520	89	89	0
Agency Related Expenditure	1,568	440	437	3
Independent School Fees	2,412	401	401	0
Inter Authority Special Needs	175	0	0	0
Pupil Premium Grant	120	1	1	0
Nursery Education Payments	5,268	2,202	2,202	0
Capital Finance	12	0	0	0
Total Expenditure	21,499	5,364	5,481	(117)
<u>Income</u>				
Fees & Charges	-271	-78	-92	14
Government Grants	-532	-435	-435	0
Reimbursements & Other Income	-489	-175	-185	10
Schools SLA Income	-440	-283	-279	(4)
Transfer to/from Reserves	-855	-723	-723	0
Dedicated Schools Grant	-12,633	0	0	0
Inter Authority Income	-578	-93	-29	(64)
Total Income	-15,798	-1,787	-1,743	(44)
Net Operational Expenditure	5,701	3,577	3,738	(161)
<u>Recharges</u>				
Central Support Services Costs	1,596	439	439	0
HBC Support Costs Income	-79	-20	-20	0
Premises Support Costs	156	39	39	0
Transport Support Costs	279	2	2	0
Net Total Recharges	1,952	460	460	0
Net Department Expenditure	7,653	4,037	4,198	(161)

Public Health & Public Protection

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	3,618	880	874	6
Other Premises	5	0	0	0
Supplies & Services	267	52	48	4
Contracts & SLA's	6,782	1,543	1,543	0
Transport	6	2	1	1
Other Agency	18	18	18	0
Total Expenditure	10,696	2,495	2,484	11
<u>Income</u>				
Other Fees & Charges	-70	-11	-10	(1)
Government Grant	-10,185	-2,376	-2,376	0
Reimbursements & Grant Income	-214	-115	-116	1
Transfer from Reserves	-226	0	0	0
Total Income	-10,695	-2,502	-2,502	0
Net Operational Expenditure	1	-7	-18	11
<u>Recharges</u>				
Premises Support	179	45	45	0
Central Support Services	718	180	180	0
Transport Recharges	32	7	7	0
Support Income	-98	-73	-73	0
Net Total Recharges	831	159	159	0
Net Department Expenditure	832	152	141	11

Corporate & Democracy

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	281	70	69	1
Contracted Services	35	9	4	5
Supplies & Services	138	51	66	(15)
Members Allowances	801	230	230	0
Interest Payable	1,358	340	282	58
Bank Charges	81	20	23	(3)
Audit Fees	124	31	31	0
Contingency	1,100	188	0	188
Capital Financing	1,334	0	0	0
Contribution to Reserves	2,971	0	0	0
Debt Management Expenses	34	9	13	(4)
Precepts & Levies	701	128	128	0
Total Expenditure	8,958	1,076	846	230
<u>Income</u>				
Interest Receivable – Treasury	-599	-150	-267	117
Interest Receivable – Other	-348	-87	-123	36
Fees & Charges	-53	-13	-137	124
Grants & Reimbursements	-85	-21	-15	(6)
Government Grant Income	-6,041	-1,510	-1,510	0
Transfer from Reserves	-1,513	0	0	0
Total Income	-8,639	-1,781	-2,052	271
Net Operational Expenditure	319	-705	-1,206	501
<u>Recharges</u>				
Central Recharge Income	1,016	0	0	0
Support Services Income	-2,290	-16	-16	0
Net Total Recharges	-1,274	-16	-16	0
Net Department Expenditure	-955	-721	-1,222	501

	Annual Budget	Budget To Date	Actual To Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Other Premises	149	72	70	2
Agency Costs	45,152	3,961	3,708	253
Insurance	1,502	988	0	988
Supplies & Services	0	0	2	(2)
MGCB Ltd	2,625	818	577	241
MGET Ltd	646	15	0	15
Bus Support	0	0	12	(12)
External Interest	5,173	55	55	0
Finance Charges	149	149	148	1
Total Expenditure	55,396	6,058	4,572	1,486
<u>Income</u>				
Toll Income	-27,753	-6,803	-6,808	5
Grants & reimbursements	-27,043	-27,043	-25,567	(1,476)
Transfer from reserves	-646	-15	0	(15)
Total Income	-55,442	-35,861	-32,375	(1,486)
Net Operational Expenditure	-46	-27,803	-27,803	0
<u>Recharges</u>				
Central Support Recharges	46	12	12	0
Net Total Recharges	46	12	12	0
Net Department Expenditure	0	-27,791	-27,791	0

APPENDIX 2

Capital Programme as at 30 June 2018

Directorate/Department	Actual Expenditure to Date	2018/19 Cumulative Capital Allocation				Capital Allocation 2019/20	Capital Allocation 2020/21
		Quarter 1	Quarter 2	Quarter 3	Quarter 4		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Enterprise Community & Resources Directorate</u>							
Community and Environment							
Stadium Minor Works	13	13	25	38	50	30	30
Stadium Pitch	0	0	0	0	300	0	0
Stadium – Karalius Suite reconfiguration	0	0	0	100	200	0	0
Brindley Café Extension	6	6	30	55	80	0	0
Open Spaces Schemes	41	41	100	300	611	0	0
Children’s Playground Equipment	-2	0	60	60	61	65	65
Upton Improvements	0	0	0	0	13	0	0
The Glen Play Area	0	0	0	0	41	0	0
Runcorn Hill Park	3	3	5	5	5	0	0
Crow Wood Play Area	3	3	378	458	478	5	0
Peelhouse Lane Cemetery	0	0	100	225	500	500	90
Peelhouse Lane Cemetery – Enabling Works	0	0	0	0	33	0	0
Pheonix Park	0	0	80	95	100	14	0
Victoria Park Glass House	0	0	0	50	170	73	0
Sandymoor Playing Fields	72	72	560	760	1,032	500	0
Widnes & Runcorn Cemeteries	0	0	0	10	190	20	0
Landfill Tax Credit Schemes	0	0	0	0	340	340	340
Litter Bins	0	0	0	0	20	20	20

Directorate/Department	Actual Expenditure to Date £'000	2018/19 Cumulative Capital Allocation				Capital Allocation 2019/20 £'000	Capital Allocation 2020/21 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Mersey Gateway							
Land Acquisitions	9	9	25	40	4,039	0	0
Development Costs	107	107	257	407	436	0	0
Other							
Risk Management	0	0	20	30	170	206	120
Fleet Replacements	434	434	794	1,154	1,513	1,015	1,260
Policy, Planning & Transportation							
Bridge & Highway Maintenance	284	284	698	2,108	3,639	0	0
Integrated Transport & Network Management	98	98	190	330	460	0	0
Street Lighting – Structural Maintenance & Upgrades	0	0	180	380	782	1,200	2,000
STEPS Programme	0	0	330	660	2,643	0	0
Silver Jubilee Bridge Major Maintenance	1,075	1,075	3,000	5,000	7,265	0	0
Silver Jubilee Bridge Decoupling	56	56	100	200	9,596	0	0
Ditton Loops	0	0	0	0	1,000	1,077	0
KRN – Earle Road Gyratory	76	76	325	575	830	0	0
Total Enterprise Community & Resources	3,340	3,342	10,088	17,501	42,935	7,094	4,925

Directorate/Department	Actual Expenditure to Date £'000	2018/19 Cumulative Capital Allocation				Capital Allocation 2019/20 £'000	Capital Allocation 2020/21 £'000
		Quarter 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
Schools Related							
Asset Management Data	0	0	2	3	5	0	0
Capital Repairs	114	114	613	893	893	0	0
Asbestos Management	0	0	5	10	19	0	0
Schools Access Initiative	0	0	40	65	77	0	0
Basic Need Projects	0	0	0	0	216	283	437
Lunts Heath Primary School	0	0	0	11	11	0	0
Fairfield Primary School	2	2	17	70	79	0	0
Weston Point Primary School	0	0	0	4	4	0	0
Kitchen Gas Safety	0	0	30	60	85	0	0
Small Capital Works	10	10	53	80	119	0	0
Bridge School Vocational Centre	4	4	300	380	380	21	0
Simms Cross remodelling	0	0	70	122	122	0	0
Ashley School remodelling 6 th form	0	0	50	70	70	0	0
SEND capital allocation	0	0	0	0	30	304	166
Healthy Pupils Capital Fund	0	0	20	40	70	0	0
Total People Directorate	439	515	2,110	3,213	4,854	608	603
TOTAL CAPITAL PROGRAMME	3,779	3,857	12,198	20,714	47,789	7,702	5,528
Slippage (20%)					-9,558	-1,540	-1,106
						9,558	1,540

TOTAL	3,779	3,857	12,198	20,714	38,231	15,720	5,962
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